



Quarterly Summary of Federal, State, and Local Tax Revenue

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Tax collections of Federal, State, and local governments totaled \$1,096.4 billion during the 12 months ending December 1989, an increase of 8.1 percent from the amount collected during the 12 months ending December 1988. Federal tax collections were \$618.1 billion, up 7.5 percent during this period. State tax collections totaled \$292.3 billion, up 8.4 percent this period, and local government taxes amounted to \$186.0 billion, an increase of 9.4 percent. The table below provides a summary by type of tax for the 12 month periods ending December 1989 and December 1988.

During the fourth quarter of calendar year 1989, collections of Federal, State, and local taxes amounted to \$270.4 billion. Compared to the corresponding quarter of 1988, this is an increase of \$9.6 billion or 3.7 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed

property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table 5 contains State-by-State detail on State tax collections in total and for seven major tax categories.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the fourth quarter of 1989 these Federal "taxes" amounted to \$76.4 billion. (See appendix B.) Included, however, are all receipts

Table A. Twelve-Month Federal, State, and Local Tax Collections: December 1989 and 1988
(Because of rounding, detail may not add to totals)

Type of tax	Amount, 12 months ending December— (million dollars)		Percent change
	1989	1988	
Total	\$1,096,446	\$1,014,422	8.1
Individual income	553,779	497,972	11.2
Corporation net income	125,196	123,007	1.8
Property	142,235	130,008	9.4
Customs, general sales and gross receipts	135,818	126,032	7.8
Motor fuel	32,787	31,907	2.8
Tobacco product sales	9,470	9,588	-1.2
Alcoholic beverage sales	9,211	9,459	-2.6
All other	87,950	86,449	1.7

from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 8 percent of the local government total, and representing about two-fifths of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from the Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Beginning with the third quarter of 1988, property tax collections as shown in table 3 are estimated based upon information from a revised stratified sample panel containing 530 counties or county-type areas which are served altogether by approximately 5,900 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 69 percent of them. Sampling variation was calculated for the property tax data developed from a sample survey covering 1982. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than ± 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Gerard Keffer, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-5356).

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections in 1988* and *State Government Finances in 1988*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Government Finances in 1987-88*.

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax:
Fourth Quarter 1989 and Prior Periods

(Million dollars. Because of rounding, detail may not add to total)

Period		Level of tax-imposing government			Type of tax							
		Total	Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTER												
1989												
4th quarter	270,400	145,471	124,929	130,403	26,840	46,246	33,466	8,288	2,566	2,489	20,102	
3rd quarter	261,431	150,919	110,512	134,313	29,213	31,949	33,213	8,277	2,397	2,262	19,807	
2nd quarter	325,771	200,149	125,622	173,888	46,460	28,868	36,324	7,965	2,471	2,338	27,459	
1st quarter	238,844	121,601	117,243	115,175	22,683	35,172	32,815	8,257	2,036	2,124	20,582	
1988												
4th quarter	260,830	143,186	117,644	122,615	30,932	42,131	32,091	8,707	2,553	2,497	19,304	
3rd quarter	242,697	141,943	100,754	119,974	28,639	28,389	31,267	8,327	2,193	2,698	21,210	
2nd quarter	280,121	168,310	111,811	142,802	40,425	26,477	32,080	7,588	2,566	2,237	25,946	
1st quarter	230,774	121,364	109,410	112,581	23,011	33,011	30,594	7,285	2,276	2,027	19,989	
1987												
4th quarter	244,225	130,983	113,242	115,311	26,180	41,826	29,707	7,527	2,508	2,226	18,940	
3rd quarter	233,502	139,294	94,208	118,370	29,194	26,392	28,423	7,490	2,756	2,575	18,302	
2nd quarter	267,750	162,845	104,905	146,956	31,622	23,913	29,462	7,073	2,426	2,332	23,966	
1st quarter	217,026	115,891	101,135	103,955	23,202	31,172	27,228	6,726	2,301	2,425	20,017	
1986												
4th quarter	227,159	121,370	105,789	108,207	23,080	39,753	26,701	7,006	2,286	2,230	17,896	
3rd quarter	212,949	125,246	87,703	112,444	20,277	25,033	26,538	6,883	2,595	2,211	16,968	
2nd quarter	223,086	127,058	96,028	112,377	27,680	23,286	26,967	6,958	2,378	2,420	21,020	
1st quarter	200,387	106,444	93,943	98,166	16,606	28,455	26,213	6,455	2,340	2,335	19,817	
1985												
4th quarter	211,201	113,150	98,051	100,968	18,869	36,550	25,417	6,200	2,005	1,960	19,232	
3rd quarter	198,898	115,519	83,379	103,876	17,912	23,865	24,332	6,403	2,403	2,425	17,682	
2nd quarter	217,982	127,049	90,933	110,058	27,555	21,590	24,963	6,478	2,077	2,092	23,169	
1st quarter	194,097	105,080	89,017	94,041	17,833	27,843	24,170	6,283	2,668	2,037	19,222	
12 MONTHS ENDING												
December 1989	1,096,446	618,140	478,306	553,779	125,196	142,235	135,818	32,787	9,470	9,211	87,950	
September 1989	1,086,876	615,855	471,021	545,991	129,288	138,120	134,443	33,206	9,457	9,219	87,152	
June 1989	1,068,142	606,879	461,263	531,652	128,714	134,560	132,497	33,256	9,253	9,655	88,555	
March 1989	1,022,492	575,040	447,452	500,566	122,679	132,169	128,253	32,879	9,348	9,556	87,042	
December 1988	1,014,422	574,803	439,619	497,972	123,007	130,008	126,032	31,907	9,588	9,459	86,449	
September 1988	997,817	562,600	435,217	490,668	118,255	129,703	123,648	30,727	9,543	9,188	86,085	
June 1988	988,622	559,951	428,671	489,064	118,810	127,706	120,804	29,890	10,106	9,065	83,177	
March 1988	976,251	554,486	421,765	493,218	110,007	125,142	118,186	29,375	9,966	9,160	81,197	
December 1987	962,503	549,013	413,490	484,592	110,198	123,303	114,820	28,816	9,991	9,558	81,225	
September 1987	945,437	539,400	406,037	477,488	107,098	121,230	111,814	28,295	9,769	9,562	80,181	
June 1987	924,884	525,352	399,532	471,562	98,181	119,871	109,929	27,688	9,608	9,198	78,847	
March 1987	880,220	489,565	390,655	436,983	94,239	119,244	107,434	27,573	9,560	9,286	75,901	
December 1986	863,581	480,118	383,463	431,194	87,643	116,527	106,419	27,302	9,599	9,196	75,701	
September 1986	847,623	471,898	375,725	423,955	83,432	113,324	105,135	26,496	9,318	8,926	77,037	
June 1986	833,572	462,171	371,401	415,387	81,067	112,156	102,929	26,016	9,126	9,140	77,751	
March 1986	828,468	462,162	366,306	413,068	80,942	110,460	100,925	25,536	8,825	8,812	79,900	
December 1985	822,178	460,798	361,380	408,943	82,169	109,848	98,882	25,364	9,153	8,514	79,305	
September 1985	807,227	454,037	353,190	401,724	80,718	106,032	97,176	25,427	9,014	8,680	78,456	
June 1985	796,188	449,281	346,907	393,860	81,447	103,732	95,718	25,061	8,970	8,462	78,938	
March 1985	775,353	435,100	340,253	378,046	80,753	102,355	93,996	24,287	9,129	8,542	78,245	

QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: Fourth Quarter 1989 and Prior Periods

(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTER											
1989											
4th quarter	145,471	107,325	21,993	4,236	3,408	1,148	1,621	1,704	1,072	2,378	586
3rd quarter	150,919	111,341	24,121	3,835	3,331	973	1,429	1,593	1,400	2,073	823
2nd quarter	200,149	143,745	37,185	4,270	3,022	1,164	1,445	1,578	2,300	2,676	2,764
1st quarter	121,601	89,823	16,589	4,140	3,897	3864	1,295	1,749	3452	1,908	3884
1988											
4th quarter	143,186	100,781	25,396	4,205	4,121	1,289	1,641	1,470	1,066	2,088	1,129
3rd quarter	141,943	99,374	23,628	4,431	3,679	964	1,890	1,506	2,412	1,967	2,092
2nd quarter	168,310	118,296	31,986	3,916	3,015	1,264	1,360	1,571	2,006	2,143	2,753
1st quarter	121,364	89,506	17,311	4,021	3,051	1,070	1,200	1,098	1,121	1,719	1,267
1987											
4th quarter	130,983	94,005	21,270	3,949	3,131	1,225	1,380	1,526	1,818	1,765	914
3rd quarter	139,294	98,571	24,429	4,092	3,066	1,500	1,688	1,337	951	1,845	1,815
2nd quarter	162,845	121,646	24,006	4,122	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1st quarter	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
1986											
4th quarter	121,370	88,829	17,981	3,493	3,047	1,046	1,391	1,450	1,397	1,830	906
3rd quarter	125,246	94,327	15,897	3,835	2,819	1,379	1,387	1,261	1,129	1,819	1,393
2nd quarter	127,058	91,350	20,831	3,313	3,302	1,166	1,535	1,213	940	1,880	1,528
1st quarter	106,444	79,959	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	2,041
1985											
4th quarter	113,150	83,323	14,858	3,166	2,564	817	1,114	1,274	3,551	1,651	832
3rd quarter	115,519	86,596	13,919	3,239	2,750	1,240	1,609	1,227	2,753	1,672	514
2nd quarter	127,049	89,977	20,873	2,905	3,051	915	1,231	1,332	2,476	1,665	2,624
1st quarter	105,080	76,875	12,949	2,953	2,935	3,1602	1,239	1,170	1,703	1,539	2,115
12 MONTHS ENDING											
December 1989	618,140	452,234	99,888	16,481	13,658	4,149	5,790	6,624	5,224	9,035	5,057
September 1989	615,855	445,690	103,291	16,450	14,371	4,290	5,810	6,390	5,218	8,745	5,600
June 1989	606,879	433,723	102,798	17,046	14,719	4,281	6,271	6,303	6,230	8,639	6,869
March 1989	575,040	408,274	97,599	16,692	14,712	4,381	6,186	6,296	5,936	8,106	6,858
December 1988	574,803	407,957	98,321	18,573	13,866	4,587	6,091	5,645	6,605	7,917	7,241
September 1988	562,600	401,181	94,195	16,317	12,876	4,523	5,830	5,701	7,357	7,594	7,026
June 1988	559,951	400,378	94,996	15,978	12,263	5,059	5,628	5,532	5,896	7,472	6,749
March 1988	554,486	403,728	87,016	16,184	12,140	5,002	5,711	5,277	5,522	7,372	6,534
December 1987	549,013	397,733	87,215	15,594	12,036	5,116	6,124	5,511	5,247	7,428	7,009
September 1987	539,400	392,557	83,926	15,138	11,952	4,937	6,135	5,435	4,826	7,493	7,001
June 1987	525,352	388,313	75,394	14,881	11,705	4,816	5,834	5,359	5,004	7,467	6,579
March 1987	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569
December 1986	480,118	354,465	66,267	13,747	12,124	4,837	5,878	5,223	4,573	7,136	5,868
September 1986	471,898	348,959	63,144	13,420	11,641	4,608	5,601	5,047	6,727	6,957	5,794
June 1986	462,171	341,228	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,915
March 1986	462,162	339,855	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	6,011
December 1985	460,798	336,771	62,599	12,263	11,300	4,574	5,193	5,003	10,483	6,527	6,085
September 1985	454,037	330,918	61,331	12,176	11,614	4,483	5,376	4,898	10,612	6,422	6,207
June 1985	449,281	324,081	62,167	12,245	11,542	4,476	5,198	4,974	11,026	6,233	7,339
March 1985	435,100	309,829	61,984	12,345	11,008	4,688	5,308	4,568	12,310	6,089	6,971

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.²Excludes occupation taxes.³Reflects change in timing.

Note: Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Fourth Quarter 1989 and Prior Periods

(Million dollars. Because of rounding, detail may not add to total)

Period		Level of tax-imposing government			Type of tax								
		Total	State	Local	Individual income ¹	Corporation net income ¹	Prop- erty	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alco- holic bev- erage sales	Motor vehicle and oper- ators' licenses	All other
QUARTER													
1989													
4th quarter	124,929	68,365	56,564	23,078	4,847	46,246	29,230	4,880	1,418	868	2,490	11,872	
3rd quarter	110,512	68,031	42,481	22,972	5,092	31,949	29,378	4,946	1,424	833	2,495	11,423	
2nd quarter	125,622	84,099	41,523	30,143	9,275	28,868	32,054	4,943	1,307	891	3,130	15,011	
1st quarter	117,243	71,780	45,463	25,352	6,094	35,172	28,675	4,360	1,172	829	2,802	12,787	
1988													
4th quarter	117,644	65,809	51,835	21,834	5,536	42,131	27,886	4,586	1,264	856	2,301	11,250	
3rd quarter	100,754	62,679	38,075	20,600	5,011	28,389	26,836	4,648	1,229	808	2,398	10,835	
2nd quarter	111,811	75,143	36,668	24,506	8,439	26,477	28,164	4,573	1,302	877	2,910	14,563	
1st quarter	109,410	65,947	43,463	23,075	5,700	33,011	26,573	4,234	1,206	827	2,632	12,152	
1987													
4th quarter	113,242	62,248	50,994	21,306	4,910	41,826	25,758	4,396	1,283	846	2,215	10,702	
3rd quarter	94,208	59,059	35,149	19,799	4,765	26,392	24,331	4,424	1,256	887	2,294	10,060	
2nd quarter	104,905	72,395	32,510	25,310	7,616	23,913	25,340	4,181	1,219	889	2,708	13,729	
1st quarter	101,135	62,234	38,901	20,444	5,692	31,172	23,797	3,779	1,117	812	2,489	11,833	
1986													
4th quarter	105,789	58,055	47,734	19,378	5,099	39,753	23,208	3,959	1,240	839	2,108	10,205	
3rd quarter	87,703	54,834	32,869	18,117	4,380	25,033	22,703	4,064	1,216	824	2,048	9,318	
2nd quarter	96,028	64,636	31,392	21,027	6,849	23,286	23,654	3,656	1,212	885	2,515	12,944	
1st quarter	93,943	57,248	36,695	18,207	5,048	28,455	23,107	3,499	1,094	770	2,325	11,438	
1985													
4th quarter	98,051	54,091	43,960	17,645	4,011	36,550	22,251	3,636	1,188	846	1,927	9,997	
3rd quarter	83,379	52,209	31,170	17,280	3,993	23,865	21,093	3,653	1,163	816	1,941	9,575	
2nd quarter	90,933	62,132	28,801	20,081	6,682	21,590	22,058	3,427	1,162	861	2,404	12,668	
1st quarter	89,017	53,802	35,215	17,166	4,884	27,843	21,217	3,348	1,066	798	2,142	10,553	
12 MONTHS ENDING													
December 1989	478,306	292,275	186,031	101,545	25,308	142,235	119,337	19,129	5,321	3,421	10,917	51,093	
September 1989	471,021	289,719	181,302	100,301	25,997	138,120	117,993	18,835	5,167	3,409	10,728	50,471	
June 1989	461,263	284,367	176,896	97,929	25,916	134,560	115,451	18,537	4,972	3,384	10,631	49,883	
March 1989	447,452	275,411	172,041	92,292	25,080	132,169	111,561	18,167	4,967	3,370	10,411	49,435	
December 1988	439,619	269,578	170,041	90,015	24,686	130,008	109,459	18,041	5,001	3,368	10,241	48,800	
September 1988	435,217	266,017	169,200	89,487	24,060	129,703	107,331	17,851	5,020	3,358	10,155	48,252	
June 1988	428,671	262,397	166,274	88,686	23,814	127,706	104,826	17,627	5,047	3,437	10,051	47,477	
March 1988	421,765	259,649	162,116	89,490	22,991	125,142	102,002	17,235	4,964	3,449	9,849	46,643	
December 1987	413,490	255,936	157,554	86,859	22,983	123,303	99,226	16,780	4,875	3,434	9,706	46,324	
September 1987	406,037	251,743	154,294	84,931	23,172	121,230	96,676	16,343	4,832	3,427	9,599	45,827	
June 1987	399,532	247,518	152,014	83,249	22,787	119,871	95,048	15,983	4,792	3,364	9,353	45,085	
March 1987	390,655	239,759	150,896	78,966	22,020	119,244	93,362	15,458	4,785	3,360	9,160	44,300	
December 1986	383,463	234,773	148,690	76,729	21,376	116,527	92,672	15,178	4,762	3,318	8,996	43,905	
September 1986	375,725	230,809	144,916	74,996	20,288	113,324	91,715	14,855	4,710	3,325	8,815	43,697	
June 1986	371,401	228,184	143,217	74,159	19,901	112,156	90,105	14,444	4,657	3,317	8,708	43,954	
March 1986	366,306	225,680	140,626	73,213	19,734	110,460	88,509	14,215	4,607	3,293	8,597	43,678	
December 1985	361,380	222,234	139,146	72,172	19,570	109,848	86,619	14,064	4,579	3,321	8,414	42,793	
September 1985	353,190	218,273	134,917	70,806	19,387	106,032	85,000	13,813	4,531	3,304	8,226	42,091	
June 1985	346,907	214,769	132,138	69,779	19,280	103,732	83,473	13,519	4,494	3,264	8,035	41,331	
March 1985	340,253	210,870	129,383	68,217	18,769	102,355	81,651	13,279	4,441	3,234	7,727	40,580	

¹Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1987-88. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending December 1989 and Prior Periods

(Million dollars)

Area	Area population, 1988 ¹	Collections, 12 months ending December			Area	Area population, 1988 ¹	Collections, 12 months ending December		
		1989	1988	Percent change			1989	1988	Percent change
ALABAMA									
Jefferson County	679,100	188.5	163.5	15.3	FLORIDA—Continued				
Mobile County	389,200	81.3	54.9	48.2	Sarasota County	260,600	188.5	177.4	6.3
ARIZONA									
Maricopa County	2,029,500	1,344.9	1,221.5	10.1	Volusia County	348,400	(NA)	(NA)	(NA)
Pima County	636,000	444.9	374.9	18.7	GEORGIA				
ARKANSAS									
Pulaski County	356,900	116.4	112.3	3.6	Cobb County	425,300	255.5	226.0	13.0
CALIFORNIA									
Alameda County	1,241,100	667.2	643.2	3.7	De Kalb County	544,700	389.1	360.6	7.9
Contra Costa County	765,200	587.1	518.1	13.3	Fulton County	640,800	708.2	647.9	9.3
Fresno County	614,800	259.1	244.0	6.2	HAWAII				
Kern County	520,000	(NA)	371.8	(NA)	Honolulu County	838,500	286.1	265.3	7.9
Los Angeles County	8,587,800	4,274.5	4,328.9	-1.3	ILLINOIS				
Monterey County	348,800	(NA)	(NA)	(NA)	Cook County	5,284,300	4,657.3	3,989.1	16.8
Orange County	2,257,000	1,625.6	1,379.1	17.9	Du Page County	760,800	777.8	686.6	13.3
Riverside County	985,100	(NA)	(NA)	(NA)	Kane County	316,800	197.6	174.5	13.2
Sacramento County	976,900	420.9	353.9	18.9	Lake County	495,300	472.6	414.0	14.2
San Diego County	2,370,400	1,145.6	1,214.4	-5.7	Madison County	252,300	119.7	102.5	16.8
San Francisco County	731,600	511.5	459.4	11.3	St. Clair County	269,700	94.1	90.0	4.6
San Joaquin County	455,700	185.9	175.8	5.8	Will County	346,700	241.8	209.4	15.5
San Mateo County	628,300	481.9	455.2	5.8	Winnebago County	252,100	124.2	112.8	10.1
Santa Barbara County	343,100	204.3	185.3	10.2	INDIANA				
Santa Clara County	1,432,000	983.4	948.0	3.7	Allen County	303,900	160.3	132.6	20.9
Solano County	314,100	104.4	(NA)	(NA)	Lake County	487,900	337.4	335.1	.7
Sonoma County	366,000	(NA)	(NA)	(NA)	Marion County	791,900	(NA)	(NA)	(NA)
Stanislaus County	341,000	131.5	106.0	24.0	IOWA				
Tulare County	297,900	(NA)	(NA)	(NA)	Polk County	324,700	236.3	225.2	5.0
Ventura County	647,300	250.0	(NA)	(NA)	KANSAS				
COLORADO									
Adams County	281,000	163.0	158.0	3.2	Johnson County	345,700	286.2	339.5	-15.7
Arapahoe County	391,200	331.7	(NA)	(NA)	Sedgwick County	402,100	287.2	287.8	-2
Denver County	492,200	349.7	321.6	8.7	KENTUCKY				
El Paso County	393,900	194.9	188.5	3.4	Jefferson County	675,800	241.8	219.2	10.3
Jefferson County	430,200	261.1	254.4	2.6	LOUISIANA				
CONNECTICUT									
Fairfield County	817,300	1,015.3	921.3	10.2	Caddo Parish	268,700	91.3	84.2	8.5
Hartford County	843,300	908.8	818.8	11.0	East Baton Rouge Parish	384,300	(NA)	93.6	(NA)
New Haven County	794,400	728.8	715.3	1.9	Jefferson Parish	471,400	120.6	115.6	4.3
DELAWARE					Orleans Parish	531,700	188.7	170.9	10.4
New Castle County	435,300	148.5	139.0	6.9	MARYLAND				
DISTRICT OF COLUMBIA									
Washington, DC	617,000	695.5	625.8	11.1	Anne Arundel County	417,600	233.6	212.5	9.9
FLORIDA					Baltimore County	689,300	357.5	340.2	5.1
Brevard County	388,300	203.8	174.1	17.0	Baltimore City	751,400	418.0	402.6	3.8
Broward County	1,187,000	906.8	555.7	263.2	Montgomery County	704,900	695.8	613.4	13.4
Dade County	1,813,500	1,066.1	1,193.7	-10.7	Prince George's County	701,000	393.9	365.4	7.8
Duval County	673,500	265.6	306.3	-13.3	MASSACHUSETTS				
Escambia County	278,500	76.9	(NA)	(NA)	Bristol County	483,000	241.2	230.0	4.9
Hillsborough County	815,100	520.6	460.1	13.2	Essex County	654,200	488.2	452.5	7.9
Lee County	309,100	(NA)	(NA)	(NA)	Hampden County	449,900	233.7	208.7	12.0
Orange County	611,500	487.2	408.9	19.1	Middlesex County	1,373,600	1,233.9	1,114.4	10.7
Palm Beach County	818,500	923.3	774.8	19.2	(NA) Norfolk County	610,200	488.0	468.1	4.3
Pinellas County	821,000	527.9	484.6	8.9	Plymouth County	430,900	300.4	284.7	5.5
Polk County	395,800	161.5	132.0	22.4	Suffolk County	666,700	585.3	552.2	6.0
					Worcester County	675,400	352.6	314.8	12.0
					Genesee County	430,700	316.3	296.0	6.8

See footnotes at end of table.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending December 1989 and Prior Periods—Continued

(Million dollars)

Area	Area population, 1988 ¹	Collections, 12 months ending December			Area	Area population, 1988 ¹	Collections, 12 months ending December		
		1989	1988	Percent change			1989	1988	Percent change
MICHIGAN—Continued									
Ingham County	276,300	178.7	175.6	1.8	NORTH CAROLINA—Continued				
Kent County	484,600	346.8	307.4	12.8					
Macomb County	706,900	588.9	591.3	-.4					
Oakland County	1,052,500	1,252.8	1,126.9	11.2					
Washtenaw County	267,800	263.2	260.4	1.1					
Wayne County	2,122,800	1,458.7	1,378.3	5.8					
MINNESOTA									
Dakota County	253,400	210.1	193.0	8.9	Guilford County	336,800	172.2	156.3	10.2
Hennepin County	1,008,800	1,177.3	1,065.4	10.5	Mecklenburg County	475,900	300.0	291.8	2.8
Ramsey County	478,900	404.9	383.3	5.7	Wake County	388,100	222.9	183.3	21.6
MISSISSIPPI									
Hinds County	253,200	(NA)	65.5	(NA)	OHIO				
MISSOURI									
Jackson County	644,700	238.0	278.8	-14.6	Butler County	279,700	127.0	111.0	14.4
St. Louis County	1,008,800	697.4	582.0	19.8	Cuyahoga County	1,430,800	976.2	885.8	10.2
St. Louis City	403,400	149.0	117.3	27.0	Franklin County	938,100	674.9	576.5	17.1
NEBRASKA									
Douglas County	419,400	313.9	291.5	7.7	Hamilton County	874,000	550.8	472.2	16.7
NEVADA									
Clark County	631,300	197.2	195.4	.9	Lorain County	270,500	132.7	120.0	10.7
NEW HAMPSHIRE									
Hillsborough County	332,200	338.8	295.2	14.8	Lucas County	466,300	272.0	249.1	9.2
NEW JERSEY									
Bergen County	829,500	1,096.1	960.7	14.1	Mahoning County	271,900	108.0	(NA)	(NA)
Burlington County	397,600	315.9	271.0	16.5	Montgomery County	574,700	(NA)	(NA)	(NA)
Camden County	502,200	418.2	385.7	8.4	Stark County	374,500	152.9	138.9	10.0
Essex County	838,900	749.9	698.5	7.4	Summit County	514,000	285.3	252.9	12.8
Hudson County	542,200	528.6	480.4	10.0	OKLAHOMA				
Mercer County	331,000	327.8	285.3	14.9	Oklahoma County	613,600	196.0	208.6	-6.0
Middlesex County	651,700	740.1	641.2	15.4	Tulsa County	517,300	225.1	147.4	252.7
Monmouth County	558,800	657.6	568.9	15.6	OREGON				
Morris County	420,700	564.9	532.8	6.0	Clackamas County	270,900	(NA)	(NA)	(NA)
Ocean County	410,700	474.2	410.2	15.6	Lane County	270,100	226.8	217.4	4.3
Passaic County	462,800	392.1	348.9	12.4	Multnomah County	563,700	614.6	568.4	8.1
Union County	499,900	549.3	493.6	11.3	Washington County	292,800	288.3	280.1	2.9
NEW MEXICO									
Bernalillo County	493,100	161.8	135.9	19.1	PENNSYLVANIA				
NEW YORK									
Albany County	282,300	220.7	171.4	28.8	Allegheny County	1,354,300	878.6	797.7	10.1
Dutchess County	262,200	245.5	243.5	.8	Berks County	329,100	122.2	102.8	18.8
Erie County	958,700	717.5	612.3	17.2	Bucks County	543,600	387.1	344.6	12.3
Monroe County	700,300	646.9	573.6	12.8	Chester County	366,500	98.7	100.3	-1.6
Nassau County	1,318,100	2,396.9	2,217.7	8.1	Delaware County	556,900	262.4	247.6	6.0
New York City	7,352,700	6,717.2	5,693.0	18.0	Erie County	277,000	142.3	127.4	11.7
Onondaga County	461,500	398.1	372.4	6.9	Lancaster County	414,100	93.6	(NA)	(NA)
Orange County	293,500	263.5	238.1	10.6	Lehigh County	288,700	164.3	145.4	13.0
Rockland County	265,800	302.9	288.0	5.2	Luzerne County	331,500	95.1	87.6	8.5
Suffolk County	1,320,800	2,039.2	1,699.2	20.0	Montgomery County	687,500	420.8	385.4	9.2
Westchester County	864,800	1,264.6	1,214.9	4.1	Philadelphia County	1,647,000	597.5	569.8	4.9
NORTH CAROLINA									
Cumberland County	255,700	64.8	60.0	8.0	Westmoreland County	378,700	155.7	143.1	8.8
Forsyth County	266,300	105.2	104.4	.8	York County	336,100	119.5	104.2	14.7
RHODE ISLAND									
SOUTH CAROLINA									
Charleston County	302,200	143.9	152.3	-5.6	Providence County	595,100	430.0	419.0	2.6
Greenville County	315,000	147.4	(NA)	(NA)	TENNESSEE				
Richland County	285,900	(NA)	138.8	(NA)	Davidson County	507,300	245.6	187.9	30.8
TEXAS									
Bexar County	1,211,700	638.3	585.7	9.0	Hamilton County	291,800	145.7	113.5	28.4
Cameron County	264,000	71.7	(NA)	(NA)	Knox County	331,000	118.6	112.1	5.8
Dallas County	1,854,700	1,506.6	1,398.8	7.7	Shelby County	819,800	332.5	274.5	21.1

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending December 1989 and Prior Periods—Continued

(Million dollars)

Area	Area population, 1988 ¹	Collections, 12 months ending December			Area	Area population, 1988 ¹	Collections, 12 months ending December		
		1989	1988	Percent change			1989	1988	Percent change
TEXAS—Continued									
El Paso County	585,900	209.7	183.4	14.	VIRGINIA—Continued				
Harris County	2,786,700	1,858.7	1,606.6	15.7	Norfolk City	286,500	103.1	99.6	3.5
Hidalgo County	387,900	104.8	100.6	4.2	Virginia Beach City	365,300	189.2	170.4	11.0
Nueces County	297,900	(NA)	175.8	(NA)	WASHINGTON				
Tarrant County	1,128,600	561.1	529.5	6.0	King County	1,438,900	949.7	838.3	13.3
Travis County.....	556,300	410.6	(NA)	(NA)	Pierce County	559,100	249.1	240.6	3.6
UTAH					Snohomish County	422,700	204.6	178.0	14.9
Salt Lake County	720,000	356.2	352.4	1.1	Spokane County	356,400	145.9	133.7	9.1
VIRGINIA									
Fairfax County.....	770,200	897.4	787.2	14.0	WISCONSIN				
					Dane County	352,800	299.9	252.4	18.8
					Milwaukee County.....	930,100	809.4	782.8	3.4
					Waukesha County	302,200	258.0	251.8	2.4

Note: For areas shown amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are from the 1988 Current Population Report.²Reflects change in collection cycle.

Table 5. Collections of Selected State Taxes: December 1989 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	4th quarter 1989 (thousand dollars)	12-month periods			4th quarter 1989 (thousand dollars)	12-month periods		
		Year ending December 1989 (thousand dollars)	Percent change from —	Year ending September 1989		Year ending December 1989 (thousand dollars)	Percent change from —	Year ending December 1988
United States, Total ² ...	68,365,045	292,275,085	.9	8.4	23,923,868	96,147,082	1.1	7.1
Alabama.....	928,026	3,713,750	1.5	8.0	255,118	993,127	1.1	5.8
Alaska.....	235,766	1,308,726	-15.8	-1.1	(X)	(X)	(X)	(X)
Arizona.....	1,050,164	4,221,826	1.2	9.2	464,629	1,880,725	1.1	7.0
Arkansas.....	507,312	2,201,765	1.7	6.2	209,075	805,891	1.8	1.6
California.....	9,320,018	42,218,887	.2	13.6	2,834,456	13,055,803	-1.8	8.3
Colorado.....	736,047	2,918,374	1.6	5.7	190,508	769,803	1.1	5.7
Connecticut.....	1,110,236	5,023,440	1.0	13.5	591,265	2,180,691	3.1	6.5
Delaware.....	251,820	1,151,950	.5	9.1	(X)	(X)	(X)	(X)
Florida.....	2,950,385	12,572,670	-.6	4.7	1,871,960	7,768,342	-.3	5.8
Georgia.....	1,708,023	6,808,963	3.6	14.2	653,063	2,380,213	8.3	24.4
Hawaii.....	593,160	2,353,055	3.9	15.1	282,347	1,096,476	3.8	13.5
Idaho.....	264,968	1,064,488	3.1	12.4	95,416	365,115	2.8	11.2
Illinois.....	2,695,763	11,983,122	1.0	8.8	956,979	3,782,150	.4	4.7
Indiana.....	1,540,165	6,308,279	4.8	15.5	510,042	2,560,052	-2.2	5.6
Iowa.....	759,995	3,238,575	1.1	8.1	238,483	921,731	.6	5.2
Kansas.....	642,235	2,570,461	2.2	2.1	216,773	830,665	2.1	5.1
Kentucky.....	1,089,735	4,175,096	1.7	9.5	309,587	1,106,720	4.9	10.4
Louisiana.....	984,540	4,243,458	.7	11.3	356,734	1,462,425	.4	17.2
Maine.....	316,440	1,548,852	-3.5	-1.5	126,892	511,669	-1.2	-.1
Maryland.....	1,393,142	6,368,255	1.5	14.7	376,907	1,567,718	2.8	11.2
Massachusetts.....	2,125,569	9,248,123	.8	6.4	502,098	2,030,332	-1.4	-4.2
Michigan.....	2,682,462	11,183,589	-2.4	4.3	833,514	3,225,810	5.3	13.0
Minnesota.....	1,607,129	6,402,224	.6	1.5	463,670	1,806,437	.9	3.4
Mississippi.....	564,428	2,309,565	.6	6.2	271,503	1,062,466	1.4	5.3
Missouri.....	1,093,913	4,767,211	.8	4.9	455,785	1,815,910	1.7	6.0
Montana.....	174,034	741,085	1.2	.2	(X)	(X)	(X)	(X)
Nebraska.....	304,157	1,447,307	-1.4	3.7	112,249	490,168	-1.5	4.7
Nevada.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire.....	125,710	603,235	-2.4	1.5	(X)	(X)	(X)	(X)
New Jersey.....	2,463,552	10,582,604	.1	5.5	864,702	3,204,285	1.1	.7
New Mexico.....	476,211	1,898,531	-	1.5	200,014	805,183	1.1	5.1
New York ³ ...	6,536,497	28,669,557	1.5	10.6	1,521,922	5,923,701	1.3	4.6
North Carolina.....	1,953,411	7,583,491	1.5	6.1	451,387	1,742,197	1.0	5.3
North Dakota.....	165,497	705,967	3.2	8.7	62,244	252,632	2.5	15.8
Ohio.....	2,544,704	11,199,479	1.8	10.0	877,291	3,536,172	1.9	7.4
Oklahoma.....	741,124	3,295,172	-	2.8	205,656	803,216	1.9	4.6
Oregon.....	675,141	2,748,547	3.3	32.4	(X)	(X)	(X)	(X)
Pennsylvania.....	2,784,415	12,947,825	1.6	6.6	1,031,624	4,135,759	.5	3.8
Rhode Island.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Carolina.....	1,012,088	3,821,562	2.6	7.6	359,094	1,410,964	3.7	11.1
South Dakota.....	132,773	472,505	2.5	-2.6	62,774	229,444	2.0	-5.5
Tennessee.....	931,772	4,127,211	.8	5.0	579,831	2,284,571	1.0	4.4
Texas.....	3,264,087	14,106,469	.7	3.4	1,848,539	7,127,223	1.9	7.6
Utah.....	502,720	1,636,048	4.1	-3.8	237,408	707,357	5.0	-
Vermont.....	153,158	632,730	-.3	5.3	35,024	131,940	-1.6	2.7
Virginia.....	1,519,125	6,640,806	.1	4.6	316,709	1,321,766	1.2	8.7
Washington.....	1,774,530	6,930,255	3.4	11.8	1,072,659	4,236,520	3.8	14.6
West Virginia.....	493,124	2,013,634	1.1	12.1	169,513	642,863	2.6	22.5
Wisconsin.....	1,671,169	6,493,097	.6	4.8	501,108	1,925,835	1.2	4.5
Wyoming.....	147,673	571,809	.2	.1	41,316	152,514	1.1	-.4
Exhibit: Dist. of Columbia ..	369,397	2,238,761	1.0	9.7	115,655	457,616	1.5	7.6

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: December 1989 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	4th quarter 1989 (thousand dollars)	12-month periods			4th quarter 1989 (thousand dollars)	12-month periods		
		Year ending December 1989 (thousand dollars)	Percent change from —	Year ending September 1989		Year ending December 1989 (thousand dollars)	Percent change from —	Year ending December 1988
United States, Total ² ...	4,732,692	18,573,925	1.4	5.4	1,368,064	5,120,580	3.1	6.7
Alabama	74,948	290,918	1.4	5.4	17,452	68,731	-1.0	-2.9
Alaska	7,917	35,108	-10.0	-1.1	2,604	9,246	-.6	9.7
Arizona	88,673	345,895	2.3	7.0	12,476	49,882	1.0	-1.7
Arkansas	50,972	216,386	-.5	-6.6	15,651	62,600	-.1	-1.9
California	328,092	1,331,650	.1	1.5	194,717	503,809	35.1	101.7
Colorado	86,951	307,829	3.2	5.4	14,548	60,685	-2.1	-.1
Connecticut	75,988	316,545	-.4	.1	30,400	112,360	9.2	32.9
Delaware	16,400	62,790	1.6	(NA)	2,944	11,911	-1.5	-4.2
Florida	133,275	690,966	-6.2	-6.8	80,432	329,817	-1.0	-2.4
Georgia	107,658	426,941	.1	2.0	21,822	87,475	-.9	-2.0
Hawaii	13,092	52,411	.9	4.0	5,891	24,219	-.7	2.1
Idaho	29,423	106,951	2.1	12.3	4,310	14,468	1.1	-12.6
Illinois	174,208	727,213	-1.5	.3	81,705	273,627	8.3	8.7
Indiana	183,268	665,404	(NA)	(NA)	29,310	113,410	.7	-.5
Iowa	88,507	329,457	2.8	11.1	21,522	87,313	3.5	3.0
Kansas	57,017	193,649	8.3	13.5	13,831	56,256	-.9	-3.8
Kentucky	88,031	364,286	1.0	8.8	3,550	13,902	-1.7	-3.9
Louisiana	87,091	362,534	-.9	-2.7	17,380	69,968	-.5	-4.6
Maine	27,584	125,670	-3.9	7.0	10,324	40,167	1.2	.2
Maryland	112,467	478,313	.1	7.3	15,903	61,910	-.1	-2.9
Massachusetts	74,474	303,486	-.8	-7.8	37,427	154,335	-1.5	-5.9
Michigan	177,312	692,177	-.5	.4	51,433	265,687	-8.3	.9
Minnesota	116,299	446,318	-.6	3.6	40,179	154,241	-.9	7.2
Mississippi	73,810	300,538	1.7	6.3	12,974	53,008	-	1.9
Missouri	94,509	357,644	1.1	3.6	19,661	79,126	-1.1	-4.2
Montana	29,594	109,697	2.1	2.9	3,125	11,831	-1.0	-2.1
Nebraska	54,085	188,636	5.2	10.1	9,656	38,294	-3.2	-5.7
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	14,128	79,891	-8.1	-4.7	9,073	34,260	3.8	7.9
New Jersey	97,520	422,291	-4.5	11.8	50,927	207,019	-.8	-4.4
New Mexico	41,672	152,471	4.2	6.3	4,665	18,069	1.4	-4.6
New York	131,170	522,028	-.4	2.1	141,936	502,684	9.9	29.5
North Carolina	202,095	679,656	7.7	11.9	3,915	15,256	-3.0	-4.5
North Dakota	19,892	79,755	1.6	15.6	4,343	15,750	3.2	2.7
Ohio	258,714	890,475	7.7	11.2	52,933	221,516	-1.4	-2.0
Oklahoma	76,715	312,860	-1.0	-.6	18,087	75,398	-2.8	-7.7
Oregon	56,260	220,386	3.7	14.8	18,513	68,323	-3.8	-4.2
Pennsylvania	187,146	703,863	2.6	5.6	55,799	218,897	-.5	-3.6
Rhode Island	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Carolina	78,000	329,176	.3	3.7	7,824	29,966	1.9	1.1
South Dakota	27,597	80,244	7.6	9.1	3,530	13,673	1.7	-1.2
Tennessee	157,162	592,065	5.8	17.1	20,191	79,199	-.5	-2.4
Texas	357,867	1,496,259	-.3	1.3	98,802	405,087	-2.4	-5.6
Utah	41,518	149,164	5.2	6.6	5,560	21,210	-	.2
Vermont	14,149	48,341	5.5	12.0	3,303	11,560	1.9	-4.2
Virginia	164,768	625,920	1.5	4.7	4,066	16,216	-1.8	-2.5
Washington	118,151	462,569	1.1	4.2	34,737	133,238	1.4	1.3
West Virginia	49,688	194,213	3.9	16.0	8,007	32,747	.1	-1.0
Wisconsin	131,782	519,823	-	2.0	37,884	140,837	-1.8	-7.3
Wyoming	7,053	35,473	-3.3	-5.4	1,142	4,455	-.4	10.4
Exhibit: Dist. Of Columbia ..	7,233	29,630	4.9	1.9	1,862	9,675	-2.8	-9.8

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: December 1989 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	4th quarter 1989 (thousand dollars)	12-month periods			4th quarter 1989 (thousand dollars)	12-month periods		
		Year ending December 1989 (thousand dollars)	Percent change from —	Year ending September 1989		Year ending December 1989 (thousand dollars)	Percent change from —	Year ending September 1989
United States, Total ²	795,290	3,135,532	.2	1.1	21,162,496	93,291,876	1.2	14.9
Alabama.....	28,758	104,978	-1.1	4.0	271,861	1,092,363	2.7	15.5
Alaska.....	1,915	9,827	-18.2	-10.4	66	156	-35.5	-61.3
Arizona.....	10,055	40,172	.6	-1.6	234,504	982,788	-	11.4
Arkansas.....	4,830	19,876	-5.4	-19.3	163,310	710,735	1.2	14.2
California.....	34,722	127,576	-.7	-1.3	3,518,457	16,330,661	1.1	24.9
Colorado.....	5,650	20,767	-.6	-5.4	330,460	1,329,359	1.4	9.5
Connecticut.....	11,628	42,046	9.6	37.1	73,701	482,745	-.7	34.1
Delaware.....	1,404	4,914	.2	-.4	112,295	444,045	1.2	10.6
Florida.....	109,374	455,400	-.5	-.3	(X)	(X)	(X)	(X)
Georgia.....	29,891	117,388	1.1	.5	702,218	2,831,813	1.7	12.7
Hawaii.....	10,035	41,501	6.0	11.3	212,261	801,999	3.9	17.8
Idaho.....	3,054	9,807	8.9	7.0	88,211	375,719	4.2	23.3
Illinois.....	16,498	64,322	-1.7	-3.5	903,068	3,865,608	4.7	16.6
Indiana.....	18,638	41,143	16.7	10.3	485,449	2,113,031	4.7	15.2
Iowa.....	2,947	12,514	.2	3.2	282,158	1,227,486	1.3	9.2
Kansas.....	12,263	48,658	.7	3.0	172,464	836,024	-.9	-1.7
Kentucky.....	12,147	49,623	.4	.4	278,074	1,165,761	1.2	10.4
Louisiana.....	10,138	51,241	-4.1	2.1	165,692	701,829	2.3	14.9
Maine.....	8,335	35,192	-5.7	-2.7	101,785	560,979	-3.5	-1.2
Maryland.....	6,815	26,753	-1.5	-3.7	642,628	2,719,341	1.7	26.2
Massachusetts.....	18,632	74,218	-.9	-11.8	1,106,930	4,518,809	3.0	11.4
Michigan.....	25,843	113,227	-11.4	-11.6	924,649	3,836,616	-2.1	6.1
Minnesota.....	13,649	54,773	-.6	-2.9	633,286	2,553,502	.8	.2
Mississippi.....	7,999	32,920	1.1	.3	107,394	420,701	1.9	17.0
Missouri.....	6,802	23,911	.9	.7	359,822	1,724,011	1.3	7.8
Montana.....	3,979	12,392	6.0	-6.5	70,023	276,242	2.0	11.0
Nebraska.....	3,624	15,722	-2.6	-4.2	90,527	476,828	-.6	7.9
Nevada.....	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
New Hampshire.....	2,557	11,333	—	-7	6,862	36,759	.7	8.7
New Jersey.....	15,424	51,136	-3.2	-6.2	665,166	3,002,589	.4	13.6
New Mexico.....	4,322	17,121	-.5	-1.9	96,916	350,585	1.2	3.6
New York.....	49,909	177,749	7.3	21.7	3,180,952	15,534,204	.6	18.3
North Carolina.....	36,374	148,335	.3	1.0	853,354	3,146,856	.8	8.7
North Dakota.....	1,382	5,465	-.8	-2.8	25,626	113,627	4.1	-6.1
Ohio.....	14,672	64,672	-1.5	-3.7	861,038	4,001,693	1.2	14.9
Oklahoma.....	14,484	55,234	.9	1.1	212,733	956,696	.3	6.8
Oregon.....	2,542	10,640	-.9	-1.8	430,111	1,839,634	2.6	49.0
Pennsylvania.....	30,976	139,306	.2	2.3	635,340	3,131,502	.7	8.5
Rhode Island.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Carolina.....	27,539	109,563	1.9	1.3	390,464	1,322,030	4.7	12.4
South Dakota.....	2,504	9,285	.5	1.9	(X)	(X)	(X)	(X)
Tennessee.....	15,628	61,809	-.2	-.8	4,699	94,168	-.7	23.8
Texas.....	80,313	323,076	.8	2.2	(X)	(X)	(X)	(X)
Utah.....	3,035	13,906	(NA)	(NA)	153,539	500,312	3.2	-18.9
Vermont.....	3,689	14,412	-.1	-.2	56,026	228,758	2.5	25.6
Virginia.....	23,357	95,779	.5	-.2	702,680	3,090,617	-.4	6.3
Washington.....	28,050	107,836	3.0	6.2	(X)	(X)	(X)	(X)
West Virginia.....	1,827	8,503	1.3	3.1	115,122	502,327	.4	15.0
Wisconsin.....	11,070	39,003	-.1	-3.5	639,575	2,638,374	1.2	12.3
Wyoming.....	311	1,146	.4	-2.5	(X)	(X)	(X)	(X)
Exhibit: Dist. Of Columbia ..	1,394	5,835	-3.1	-12.7	128,794	599,353	.3	7.5

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes: December 1989 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	4th quarter 1989 (thousand dollars)	12-month periods			4th quarter 1989 (thousand dollars)	12-month periods		
		Year ending December 1989 (thousand dollars)	Percent change from —			Year ending September 1989	Year ending December 1988	Year ending December 1989 (thousand dollars)
United States, Total ² ...	4,476,786	23,352,307	—2.7	3.3	2,327,552	10,275,739	1.8	6.6
Alabama	25,195	210,269	—2.6	17.9	58,759	136,657	5.7	15.9
Alaska	37,215	261,021	—45.7	—36.7	4,237	19,866	.7	42.5
Arizona	25,810	200,544	—2.4	10.4	54,210	219,171	.6	6.7
Arkansas	11,631	127,376	.2	12.7	14,774	75,516	1.8	6.7
California	1,045,049	5,147,376	—2	6.6	270,779	1,183,698	.8	3.0
Colorado	17,633	143,209	—3	—18.0	24,885	86,354	10.1	17.8
Connecticut	121,166	884,839	—2.0	44.9	36,620	153,859	—8	—4.1
Delaware	18,959	152,960	—3.7	32.2	5,499	24,278	(NA)	(NA)
Florida	126,808	644,438	—10.6	—3.1	139,698	514,491	2.9	8.5
Georgia	99,829	529,551	.6	3.0	9,530	96,978	.4	6.3
Hawaii	6,576	94,187	—1.6	29.1	4,877	21,279	9.7	24.5
Idaho	14,415	68,198	—2.6	—9.1	14,506	42,479	22.0	25.5
Illinois	153,082	953,881	—8.6	—3.1	116,393	657,038	—2.9	1.7
Indiana	239,335	421,122	(NA)	(NA)	18,238	172,090	—7	(NA)
Iowa	47,142	212,216	—8	15.1	41,785	213,284	1.8	6.6
Kansas	71,656	232,179	15.4	4.8	17,735	85,424	—1.4	—2.2
Kentucky	62,525	296,164	—2.5	8.9	29,186	157,023	2.8	(NA)
Louisiana	74,720	350,119	—5	27.2	17,371	83,309	—2.2	1.9
Maine	8,843	81,287	4-16.4	4-20.4	11,438	57,004	—6.1	—8.8
Maryland	42,557	330,164	.5	9.1	25,577	156,283	.3	9.2
Massachusetts	168,338	1,148,990	—4.6	14.1	72,779	255,007	(NA)	(NA)
Michigan	374,024	1,808,293	—11.2	—5.6	97,933	501,910	—4	1
Minnesota	128,091	495,933	1.2	3.2	80,744	318,125	3.2	7.6
Mississippi	15,120	135,114	—7.3	4.8	23,240	80,661	—4.8	—5.5
Missouri	45,924	226,766	—6.0	—4.3	38,252	207,604	—7	.3
Montana	4,595	55,119	—4.5	13.7	7,274	35,777	3.3	8.5
Nebraska	6,060	71,238	—11.4	—8.3	10,065	56,117	.1	5.2
Nevada	(X)	(X)	(X)	(X)	(NA)	(NA)	(NA)	(NA)
New Hampshire	19,045	141,698	—8.6	—4.5	16,016	55,697	3.3	11.5
New Jersey	248,749	1,302,721	—1.3	7.8	74,949	365,062	1.5	6.7
New Mexico	5-2279	50,806	—36.2	—30.5	27,403	101,964	—3	—3.6
New York	470,657	1,866,979	3.4	—12.4	143,000	549,862	4.0	14.8
North Carolina	155,701	737,202	—2.8	—8.3	68,950	288,047	7.0	12.4
North Dakota	6,955	47,220	14.9	27.9	10,044	39,070	3.9	2.4
Ohio	5-9158	708,930	—1.9	23.0	88,166	399,668	3.0	7.6
Oklahoma	5,2987	93,985	—12.8	—3.7	36,008	223,734	—5.5	—17.0
Oregon	26,286	160,546	1.2	.2	75,364	212,023	11.5	8.1
Pennsylvania	253,823	1,218,874	3.8	13.7	97,313	482,983	1.2	6.0
Rhode Island	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Carolina	42,704	170,623	—9.1	—26.7	33,951	98,816	19.3	25.4
South Dakota	7,698	30,291	12.6	12.2	6,912	24,073	2.2	—11.9
Tennessee	48,367	355,438	—7.7	—8	26,118	164,346	—2	2.7
Texas	(X)	(X)	(X)	(X)	169,159	755,888	.5	1.1
Utah	24,820	102,265	4.7	38.7	5,809	38,403	.7	19.3
Vermont	3,557	32,735	—10.9	—27.1	6,009	28,202	.6	.2
Virginia	51,980	344,894	.3	—1.0	56,884	276,607	—6	5.9
Washington	(X)	(X)	(X)	(X)	44,307	187,207	2.1	5.5
West Virginia	39,311	185,713	—5.9	—6.6	12,567	68,802	.8	.1
Wisconsin	88,259	443,912	—2.1	—3.3	45,141	166,879	—1.0	—11.1
Wyoming	(X)	(X)	(X)	(X)	5,898	29,673	(NA)	(NA)
Exhibit: Dist. of Columbia ..	34,947	162,321	3.8	9.8	3,627	15,918	—8	

-Represents zero. NA Not available.

X Not applicable.

²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.³Includes taxes collected for the five dependent transportation districts. ⁴Reflects change in collection cycle.

Appendix A.

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALABAMA

Alcoholic beverage sales tax. Tax rates increased effective October 1, 1988.

Motor vehicle and operators' license tax. Fees for motor vehicle certificates of title increased effective December 1, 1988.

ALASKA

Tobacco product sales tax. Tax rate increased from 16 to 29 cents per pack effective September 10, 1989.

Individual income tax. Amounts shown are residual collections of repealed tax.

Corporation net income tax. Resolution of disputed tax liabilities from prior years resulted in large collections during fourth quarter of 1988.

ARIZONA

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective September 1, 1988.

ARKANSAS

Alcoholic beverage sales tax. Additional tax imposed on the sale of alcoholic beverages for on-premise consumption effective July 1, 1989.

CALIFORNIA

General sales and gross receipts tax. Tax rate increased from 4.75 to 5 percent effective December 1, 1989.

Tobacco product sales tax. Tax rate increased from 10 to 35 cents per pack effective January 1, 1989.

COLORADO

Motor fuels sales tax. Tax rate increased from 18 to 20 cents per gallon effective August 1, 1989.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective August 1, 1989.

CONNECTICUT

General sales and gross receipts tax. Tax rate increased from 7.5 to 8 percent effective July 1, 1989.

Motor fuel sales tax. Tax rate increased from 19 to 20 cents per gallon effective July 1, 1988.

Tobacco product sales tax. Tax rate increased from 26 to 40 cents per pack effective April 1, 1989.

Alcoholic beverage sales tax. Tax rates increased effective April 1, 1989.

Individual income tax. Tax rates increased for taxable years beginning after 1988.

Corporation net income tax. A surtax imposed for tax years beginning after 1988.

FLORIDA

Alcoholic beverage sales tax. Tax rates decreased effective July 1, 1988.

Motor vehicle and operators' license tax. Additional fee imposed on the initial application for a motor vehicle registration effective October 1, 1989.

GEORGIA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective April 1, 1989.

HAWAII

Alcoholic beverage sales tax. Tax rates increased effective January 1, 1989.

Individual income tax. Tax rates reduced for tax years beginning after 1988.

ILLINOIS

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective August 1, 1989.

Tobacco product sales tax. Tax rate increased from 20 to 30 cents per pack effective July 2, 1989.

Individual income tax. Tax rates for individuals, estates, and trusts increased effective July 1, 1989.

IOWA

Motor fuel sales tax. Tax rate increased from 18 to 20 cents per gallon effective January 1, 1989.

Tobacco product sales tax. Tax rate decreased from 34 to 31 cents per pack effective July 1, 1989.

KANSAS

General sales and gross receipts tax. Tax rate increased from 4 to 4.25 percent effective July 1, 1989.

Motor fuel sales tax. Tax rate increased from 11 to 15 cents per gallon effective July 1, 1989.

Individual income tax. Tax rates reduced for tax years beginning after 1988.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1989, was 15 cents per gallon.

LOUISIANA

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective April 1, 1989.

Tobacco product sales tax. Tax rate increased from 28 to 31 cents per pack effective October 1, 1989.

Alcoholic beverage sales tax. Tax rates increased effective December 1, 1989.

Individual income tax. Individuals who filed 1987 income tax returns were eligible to receive a tax rebate. The rebate checks were mailed during September and October 1988.

Motor vehicle and operators' license tax. Tax rates increased effective July 1, 1988.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1989, was 11 cents per gallon.

Individual income tax. Tax rates increased for tax years beginning in 1989.

MICHIGAN

Individual income tax. Tax credit enacted for prescription drug expenses, effective for tax years beginning after 1988.

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MISSISSIPPI

Motor fuel sales tax. Tax rate increased from 17 to 18 cents per gallon effective January 1, 1989.

MISSOURI

General sales and gross receipts tax. Tax rate increased from 4.225 to 4.425 percent effective October 1, 1989.

Individual income tax. Withholding tables revised for income earned after 1988 to reflect increases in standard deduction amounts.

MONTANA

Tobacco product sales tax. Tax rate increased from 16 to 18 cents per pack effective October 1, 1989.

Individual income tax. New withholding tables w issued for income January 1, 1989.

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective October 1, 1989.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1989, was 22.0 cents per gallon.

Individual income tax. Some tax rates reduced for taxable years beginning after 1988.

NEVADA

Motor fuel sales tax. Tax rate increased from 14.25 to 16.25 cents per gallon effective July 1, 1988.

Tobacco product sales tax. Tax rate increased from 20 to 35 cents per pack effective July 1, 1989.

NEW HAMPSHIRE

Tobacco product sales tax. Tax rate increased from 20 to 21 cents per pack effective July 1, 1989.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective July 1, 1989.

NEW JERSEY

Motor fuel sales tax. Tax rate increased from 8 to 10.5 cents per gallon effective July 1, 1988.

NEW MEXICO

Motor fuel sales tax. Tax rate increased from 14.2 to 16.2 cents per gallon effective July 1, 1989.

NEW YORK

Tobacco product sales tax. Tax rate increased from 21 to 33 cents per pack effective May 1, 1989.

NORTH CAROLINA

Motor fuel sales tax. Tax rate increased from 15.5 to 15.7 cents per gallon effective July 1, 1988, and from 15.7 to 20.9 cents per gallon effective August 1, 1989.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 5.5 to 6 percent effective May 1, 1989, and reduced from 6 to 5 percent effective December 6, 1989.

Tobacco product sales tax. Tax rate increased from 27 to 30 cents per pack effective July 1, 1989.

Individual income tax. Tax rates increased for tax years beginning after 1988.

OHIO

Motor fuel sales tax. Tax rate increased from 14.7 to 14.8 cents per gallon effective July 1, 1988, and from 14.8 to 18 cents per gallon effective July 15, 1989.

OKLAHOMA

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective July 1, 1989.

OREGON

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective January 1, 1989.

Tobacco product sales tax. Tax rate increased from 27 to 28 cents per pack effective November 1, 1989.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1989, was 20 cents per gallon.

Tobacco product sales tax. Tax rate increased from 25 to 27 cents per pack effective July 1, 1988, and from 27 to 37 cents per pack effective June 29, 1989.

Alcoholic beverage sales tax. Tax rates increased effective June 29, 1989.

Corporation net income tax. Tax on corporate net worth repealed effective for tax years ending on or after July 1, 1988.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 15 to 16 cents per gallon effective January 1, 1989.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1989, was 18 cents per gallon.

TENNESSEE

Motor fuel sales tax. Tax rate increased from 17 to 20 cents per gallon effective April 11, 1989.

VERMONT

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective June 1, 1989.

Individual income tax. Tax rate increased from 23 to 25 percent of Federal tax liability for tax years beginning after 1988.

WASHINGTON

General sales and gross receipts tax. Food exempt from tax effective June 1, 1988.

Tobacco product sales tax. Tax rate increased from 31 to 34 cents per pack effective June 1, 1989.

Alcoholic beverage sales tax. Additional taxes imposed effective June 1, 1989, for beer, and effective July 1, 1989, for wine and distilled spirits.

WEST VIRGINIA

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective June 1, 1988. Also, sales of food subject to tax effective March 1, 1989.

Motor fuel sales tax. Tax rate increased from 10.5 to 15.5 cents per gallon effective April 1, 1989.

Motor vehicle and operators' license tax. Tax rates increased effective July 1, 1988.

WISCONSIN

Motor fuel sales tax. Tax rate decreased from 20.9 to 20.8 cents per gallon effective April 1, 1989.

WYOMING

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective July 1, 1989.

Tobacco product sales tax. Tax rate increased from 8 to 12 cents per pack effective July 1, 1989.

DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 15.5 to 18 cents per gallon effective July 1, 1989.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1989.

Corporation net income tax. Unincorporated business surtax increased for taxable years beginning after September 30, 1989.

Appendix B.

Social Insurance Taxes and Contributions

Table B-1. Social Insurance Taxes and Contributions for Fourth Quarter 1989 and Prior Periods

(Million dollars)

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment and pension fund contributions ¹
QUARTER									
1989									
4th quarter	76,448	52,563	5,042	14,249	1,091	8	2,704	318	473
3rd quarter	85,170	57,522	5,523	15,639	1,088	11	4,236	483	668
2nd quarter	105,855	68,533	6,567	18,677	1,125	8	7,782	2,467	696
1st quarter	93,604	64,992	6,231	17,649	1,075	7	2,266	633	751
1988									
4th quarter	73,191	49,548	4,749	13,429	1,102	7	3,008	871	477
3rd quarter	83,448	55,108	5,283	14,951	1,082	6	4,638	1,731	649
2nd quarter	98,450	62,812	6,029	16,986	1,167	10	8,264	2,464	718
1st quarter	81,191	56,266	5,397	15,022	1,040	8	2,364	1,037	57
1987									
4th quarter	68,501	46,152	4,446	12,900	1,212	11	3,044	689	47
3rd quarter	73,431	47,152	4,550	13,422	1,095	17	5,698	1,446	51
2nd quarter	87,794	54,721	5,303	15,931	1,159	10	8,270	2,360	40
1st quarter	73,878	49,471	4,908	14,569	1,078	9	2,236	1,564	43
1986									
4th quarter	64,318	43,199	4,099	12,070	1,230	12	2,928	711	69
3rd quarter	67,755	44,278	4,278	12,440	1,128	10	4,722	846	53
2nd quarter	84,163	52,136	5,038	15,022	1,154	9	8,580	2,172	52
1st quarter	70,763	47,870	4,602	13,300	1,111	11	2,389	1,423	57
12 MONTHS ENDING									
December 1989	361,077	243,610	23,363	66,214	4,379	34	16,988	3,901	2,588
September 1989	357,820	240,595	23,070	65,394	4,390	33	17,292	4,454	2,592
June 1989	356,098	238,181	22,830	64,706	4,384	28	17,694	5,702	2,573
March 1989	348,693	232,460	22,292	63,015	4,426	30	18,176	5,699	2,595
December 1988	336,280	223,734	21,458	60,388	4,391	31	18,274	6,103	1,901
September 1988	331,590	220,338	21,155	59,859	4,501	35	18,310	5,921	1,471
June 1988	321,573	212,382	20,422	58,330	4,514	46	19,370	5,636	873
March 1988	310,917	204,291	19,696	57,275	4,506	46	19,376	5,532	195
December 1987	303,604	197,496	19,207	56,822	4,544	47	19,248	6,059	181
September 1987	299,421	194,543	18,860	55,992	4,562	48	19,132	6,081	203
June 1987	293,745	191,669	18,588	55,010	4,595	41	18,156	5,481	205
March 1987	290,114	189,084	18,323	54,101	4,590	40	18,466	5,293	217
December 1986	286,999	187,483	18,017	52,832	4,623	42	18,619	5,152	231
September 1986	282,031	184,137	17,821	51,334	4,602	40	18,832	5,043	222
June 1986	281,023	184,032	17,840	50,498	4,655	42	19,284	4,444	228
March 1986	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231

¹Effective with 2nd quarter 1988, amounts include pension fund contributions.